

TAX RATE STRUCTURE

GENERAL INFORMATION FOR ALL APPLICANTS

All businesses located **inside** the City of Atlanta are required to possess a current license. The license fee is based upon Taxable Gross Revenue. Licenses are issued on a calendar year basis. The current year's fee is based upon the estimates of gross revenue and is adjusted when you apply for a renewal license. The fee is computed by the city, based upon information provided on the application. A bill will be sent for the amount due. **THOUGH THE CITY CALCULATES THESE FEES, DETAILS ON THE CLASS AND RATE SCHEDULE ARE AS FOLLOWS: (SUBJECT TO CHANGE)**

ANNUAL REGISTRATION FEE - \$75.00

Tax Class	2000 Flat Rate \$0 - \$10,000	Tax Rate Per \$1,000
1	\$50.00 PLUS	.60
2	\$50.00 PLUS	.75
3	\$50.00PLUS	.85
4	\$50.00 PLUS	1.10
5	\$50.00 PLUS	1.40
6	\$50.00 PLUS	1.65
7	\$50.00 PLUS	1.90
8	\$50.00 PLUS	2.15

AND \$15.00 PER EMPLOYEE

BUSINESS LICENSES ARE NOT TRANSFERABLE, and a change in ownership is considered to be the termination of one business and the establishment of another. Because of this, **a new Business Tax Return must be filed by the new owner of the business, and a final return must be filed by the former owner.**

The ordinance requires a **SEPARATE LICENSE FOR EACH LOCATION**, at which you engage in business inside the City of Atlanta.

The information requested on the Business Tax Return is required in accordance with the Code of Ordinances of the City of Atlanta. **IT IS IMPORTANT TO NOTE THAT ALL BUSINESSES ARE SUBJECT TO AUDIT BY THE DEPARTMENT OF FINANCE.**

INFORMATION FOR NEW BUSINESSES

In registering your business, it is **most important** to carefully note on the return form the Starting Date of the business inside the City of Atlanta, and the estimated total dollar volume in Georgia (or Atlanta) from the start date to the end of the calendar year (December 31st).

Any new business which begins on or before January 1st, shall register and make application for a Business/Occupational Tax Return before engaging in business. Businesses failing to apply for a Business/Occupational Tax Return on or before the business commencement date will be penalized.

There is an annual seventy-five dollar (\$75.00) Registration fee for each new Business Tax Return. This fee for a new business must be enclosed with the tax return. (This fee is to be paid in guaranteed funds) **THE ANNUAL REGISTRATION FEE IS NON-REFUNDABLE.**

INFORMATION REGARDING ANNUAL RENEWAL OF LICENSE

Business Licenses are issued on a calendar year basis and must be renewed each year. Renewals are due on or before February 15th of each year. A penalty is assessed for not filing timely. **DO NOT SEND FEE WITH RENEWAL APPLICATION.** You will be billed for the license fee. Businesses who have not filed by the due date will receive a Failure to File Notice. **IT IS YOUR RESPONSIBILITY TO BE AWARE OF AND TO COMPLY WITH RENEWAL PROCEDURES.** Please contact the Business Tax Division if a renewal application is not received.

INFORMATION REGARDING FINALIZATION/CLOSING OF THE BUSINESS

In finalizing your business in Atlanta, it is **IMPORTANT TO NOTE ON THE RETURN THE DATE OF TERMINATION, and THE ACTUAL DOLLAR VOLUME IN GEORGIA or (ATLANTA) FROM START DATE TO FINAL OR CLOSING DATE.**

****Business/Occupational Tax Return sometimes referred to as Business License Return**